Determining how revenue, expense, and withdrawal transactions change an accounting equation

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Trans. No.	Assets			=	Liabilities	+	Owner's Equity
	Cash	+ Supplies	+ Prepaid Insurance	=	Kline Company	+	Peter Smith, Capital
Beg. Bal.	625	375	300		200		1,100
1.	−300						−300 (expense)
New Bal.	325	375	300		200		800
2.	*−150*						*−150* (withdrawal)
New Bal.	*175*	*375*	*300*		*200*		*650*
3.	*+800*						*+800* (revenue)
New Bal.	*975*	*375*	*300*		*200*		*1,450*
4.	*−100*						*−100* (expense)
New Bal.	*875*	*375*	*300*		*200*		*1,350*
5.	*−60*						*−60* (expense)
New Bal.	*815*	*375*	*300*		*200*		*1,290*
6.	*+650*						*+650* (revenue)
New Bal.	*1,465*	*375*	*300*		*200*		*1,940*
7.	*−35*						*−35* (expense)
New Bal.	*1,430*	*375*	*300*		*200*		*1,905*
8.	*−25*						*−25* (expense)
New Bal.	*1,405*	*375*	*300*		*200*		*1,880*

Extra form